

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA,

-v.-

MARTIN HANDLER,

Defendant.

23 Cr. 004 (JHR)

ORDER

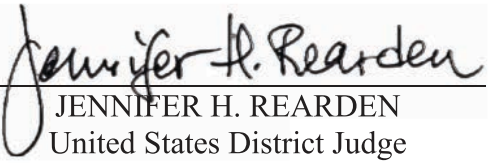
JENNIFER H. REARDEN, District Judge:

In connection with the application of New York City Early Learning Company, Inc. (“NYCELC”) to be deemed “the victim of the offense” pursuant to 18 U.S.C. § 3663A and to obtain restitution in this matter, the Court hereby ORDERS as follows:

- By **August 23, 2024**, the Government shall clarify its position as to whether the U.S. Department of Health and Human Services (“HHS”) is entitled to restitution pursuant to Section 3663A(a)(1) as a “victim” or Section 3663A(a)(3) as a “person[] other than the victim.” *Compare, e.g.*, ECF No. 382 at 5 (“The parties’ agreement for Handler to pay restitution to HHS is enforceable under 18 U.S.C. § 3663A(a)(3)”) *with* ECF No. 366 at 4:1-2 (“[T]he victim of this crime is the Department of Health and Human Services”) *and* ECF No. 382 at 6 (noting the parties’ agreement that “the victim—HHS— . . . should receive restitution”).
- The Government shall also provide exhibits or other appropriate support for its assertion that “NYCELC—an entity that [Mr. Handler] controlled—was a coconspirator in [Mr. Handler’s] offenses” and therefore is not a “victim” under 18 U.S.C. § 3663A. *See* ECF No. 307 at 5-6.

SO ORDERED.

Dated: August 14, 2024
New York, New York



JENNIFER H. REARDEN
United States District Judge